



3015 (02-09-04)

ANNUAL REPORT

OF

Name: GLEN FLORA WATER UTILITY

Principal Office: 1002 N LUND ROAD
EXELAND, WI 54835-3121

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MR. JOEL DUTENHOEFER of
(Person responsible for accounts)

_____, Glen Flora Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	01/26/2002
(Signature of person responsible for accounts)	(Date)

VILLAGE CLERK-TREASURER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GLEN FLORA WATER UTILITY

Utility Address: 1002 N LUND ROAD
EXELAND, WI 54835-3121

When was utility organized? 10/1/1997

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR. JOEL DUTENHOEFER

Title: VILLAGE CLERK-TREASURER

Office Address:

1002 N LUND ROAD
EXELAND, WI 54835-3121

Telephone: (715) 943 - 4793

Fax Number:

E-mail Address: joeld@centuryinter.net

Individual or firm, if other than utility employee, preparing this report:

Name: STEPHEN C. OTTO, C.P.A.

Title: FIELD AUDITOR

Office Address: TRACEY AND THOLE, S.C., C.P.A.'S

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: MR. LARRY BANTER

Title: PRESIDENT

Office Address:

GLEN FLORA
GLEN FLORA, WI 54526

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: STEPHEN C. OTTO, C.P.A.**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 1/22/2002**Period covered by most recent audit:** 1/1/01-12/31/01

Names and titles of utility management including manager or superintendent:

Name: MR. SCOTT SOULES**Title:** SUPERINTENDENT**Office Address:**N5789 PRENTICE STREET
GLEN FLORA, WI 54526**Telephone:** (715) 322 - 5764**Fax Number:****E-mail Address:**

Name of utility commission/committee: Geln Flora Village Board

Names of members of utility commission/committee:

MR LARRY BAINTER, PRESIDENT

MR SCOTT SOULES, TRUSTEE

MR JAMES VOSEJPKA, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	44,975	43,865	1
Operating Expenses:			
Operation and Maintenance Expense (401)	10,947	13,070	2
Depreciation Expense (403)	17,538	17,512	3
Amortization Expense (404)	0	0	4
Taxes (408)	10,243	10,237	5
Total Operating Expenses	38,728	40,819	
Net Operating Income	6,247	3,046	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	6,247	3,046	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	33,286	34,172	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	33,286	34,172	
Total Income	39,533	37,218	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	39,533	37,218	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	36,498	37,346	13
Amortization of Debt Discount and Expense (428)	1,810	1,853	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	38,308	39,199	
Net Income	1,225	(1,981)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(378)	1,603	19
Balance Transferred from Income (433)	1,225	(1,981)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	847	(378)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON GENERAL CASH AND INVESTMENTS	698	4
INTEREST ON DEBT RESERVE ACCOUNT	4,512	5
INTEREST ON ADVANCE TO VILLAGE TAX INCREMENTAL DISTRICT	28,076	6
Total (Acct. 419):	33,286	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	44,975	0	0	0	44,975	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	44,975	0	0	0	44,975	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	902,973	900,128	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	76,124	58,170	2
Net Utility Plant	826,849	841,958	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	370,349	384,837	6
Special Funds (125)	64,405	64,655	7
Total Other Property and Investments	434,754	449,492	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	19,334	3,882	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	4,202	3,171	11
Other Accounts Receivable (143)	0	8,079	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	39,988	43,116	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	3,119	4,376	17
Total Current and Accrued Assets	66,643	62,624	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	18,756	20,566	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	18,756	20,566	
Total Assets and Other Debits	1,347,002	1,374,640	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	196,244	196,244	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	847	(378)	23
Total Proprietary Capital	197,091	195,866	
LONG-TERM DEBT			
Bonds (221)	575,000	595,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	575,000	595,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,463	3,054	28
Payables to Municipality (233)	411	298	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	10,000	10,000	31
Interest Accrued (237)	2,958	3,049	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	16,832	16,401	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	558,079	567,373	38
Total Liabilities and Other Credits	1,347,002	1,374,640	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	902,973	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	0				5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	902,973	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	76,124	0	0	0	9
Total Accumulated Provision	76,124	0	0	0	
Net Utility Plant	826,849	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	58,170				58,170	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,538				17,538	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	416				416	6
Accruals charged other						7
accounts (specify):						8
None	0				0	9
Salvage	0				0	10
Other credits (specify):						11
None	0				0	12
Total credits	17,954	0	0	0	17,954	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal	0				0	16
Other debits (specify):						17
None	0				0	18
Total debits	0	0	0	0	0	19
Balance End of Year	76,124	0	0	0	76,124	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	0	0 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	0	0

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Water System Revenue Bonds of 1996	1,810	428	18,756	1
Total			18,756	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	196,244	1
Changes during year (explain):		
NONE	0	2
Balance end of year	196,244	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water System Revenue Bonds of 1996	10/01/1996	12/01/2017	5.95%	575,000	1
Total Bonds (Account 221):				575,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	10,000	1
Accruals:		
Charged water department expense	10,243	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
CHARGED TO NONREGULATED SEWER DEPARTMENT	127	5
Total Accruals and other credits	10,370	
Taxes paid during year:		
County, state and local taxes	10,000	6
Social Security taxes	318	7
PSC Remainder Assessment	52	8
Other (explain):		
NONE	0	9
Total payments and other debits	10,370	
Balance end of year	10,000	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
System Revenue Bonds of 1996	3,049	36,498	36,589	2,958	1
Subtotal	3,049	36,498	36,589	2,958	
Advances from Municipality (223)					
None	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
None	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	4
Subtotal	0	0	0	0	
Total	3,049	36,498	36,589	2,958	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	567,373	0	0	0	0	567,373	1
Add credits during year:							
For Services	2,778					2,778	2
For Mains	0					0	3
Other (specify):							
NONE	0					0	4
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION GRANTS	12,072					12,072	5
Balance End of Year	558,079	0	0	0	0	558,079	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	555,301					555,301	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
ADVANCE TO VILLAGE'S TAX INCREMENTAL DISTRICT	370,349	2
Total (Acct. 124):	370,349	
Special Funds (125):		
DEBT RESERVE FUND	64,405	3
Total (Acct. 125):	64,405	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,202	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	4,202	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
CUSTOMER BILLINGS PLACED ON TAX ROLLS	685	12
WASTEWATER TREATMENT FACILITY'S SHARE OF METER COSTS	993	13
TAX INCREMENTAL DISTRICT'S SHARE OF CONSTRUCTION COSTS	29,980	14
BALANCE OF HYDRANT RENTAL	301	15
TID ADVANCE REPAYMENT HELD BY GENERAL FUND IN ERROR	8,029	16
Total (Acct. 145):	39,988	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):	
NONE	18
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	19
Total (Acct. 183):	0
Payables to Municipality (233):	
OPERATIONAL COSTS PAID BY THE GENERAL VILLAGE	411
Total (Acct. 233):	411
Other Deferred Credits (253):	
NONE	21
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	901,550	0	0	0	901,550	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	67,147	0	0	0	67,147	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	562,726	0	0	0	562,726	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	271,677	0	0	0	271,677	
Net Operating Income	6,247	0	0	0	6,247	8
Net Operating Income as a percent of						
Average Net Rate Base	2.30%	N/A	N/A	N/A	2.30%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	196,244	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	234	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	196,478	
Net Income		
Net Income	1,225	5
Percent Return on Proprietary Capital	0.62%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

Two services added to system. No new mains or hydrants.

4. Estimated changes in revenues due to rate changes.

Simplified rate increase authorized to be effective on July 1, 2001. Annual increase in revenues anticipated to be \$925.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

Simplified rate increase authorized to be effective on July 1, 2001.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

*****8

June 18, 2002

Mr. Joel Dutenhoefer, Village Clerk-Treasurer
Village of Glen Flora Water Utility
1002 North Lund Road
Exeland, WI 54835-3121

2001 Analytical Review DWCCA-2275-PJL

Dear Mr. Dutenhoefer:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2001 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

Please explain why there are no dollars reported in Account 686, Employees Pensions and Benefits on page W-5.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\2275.doc

-----Original Message-----

From: Joel Dutenhoefer [mailto:joeld@centurytel.net]
Sent: Tuesday, July 02, 2002 11:20 AM
To: Leege, Peter PSC

FINANCIAL SECTION FOOTNOTES

Subject: Glen Flora 2001 Analytical review.

Peter, We have received your note regarding acct# 686 and the fact that no \$ amounts are listed. As you may not be aware, no benefits are paid the two part time employees. They receive a level amount each month for work on the Village's behalf. The two emp-loyees are the Water Maint. Man and Clerk-Treasurer. There are no benefits, ie, retirement, health, life, etc..... So nothing would be reported in the acct. If you have any questions, please let me know.

Joel Dutenhoefer, Clerk-Treasurer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	32,041	1
Total Sales of Water	32,041	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	862	3
Amortization of Construction Grants (475)	12,072	4
Total Other Operating Revenues	12,934	
Total Operating Revenues	44,975	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	6,684	5
General Operating Expenses (680-690)	4,263	6
Total Operation and Maintenance Expenses	10,947	
Other Operating Expenses		
Depreciation Expense (403)	17,538	7
Amortization Expense (404)	0	8
Taxes (408)	10,243	9
Total Other Operating Expenses	27,781	
Total Operating Expenses	38,728	
NET OPERATING INCOME	6,247	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	26	1,080	6,562	4
Commercial	9	639	3,127	5
Industrial	3	866	3,198	6
Total Metered Sales to General Customers (461)	38	2,585	12,887	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		18,678	8
Other Sales to Public Authorities (464)	3	28	476	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	42	2,613	32,041	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	18,678	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	18,678	
Forfeited Discounts (470):		
Customer late payment charges	0	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	400	7
Other (specify):		
STANDBY CHARGES	462	8
Total Other Water Revenues (474)	862	
Amortization of Construction Grants (475):		
PER PSC AUTHORIZATION CDBG-PF GRANT	10,290	9
PER PSC AUTHORIZATION EDA GRANT	1,782	10
Total Amortization of Construction Grants (475)	12,072	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	2,400	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	1,054	3
Chemicals (630)	66	4
Supplies and Expenses (640)	1,052	5
Repairs of Water Plant (650)	2,112	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	6,684	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,760	8
Office Supplies and Expenses (681)	61	9
Outside Services Employed (682)	1,490	10
Insurance Expense (684)	346	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	78	13
Miscellaneous General Expenses (689)	528	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	4,263	
Total Operation and Maintenance Expenses	10,947	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	N/A	10,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER PSC PRESCRIBED METHOD	127	2
Net property tax equivalent		9,873	
Social Security	DIRECT BASED ON PAYROLL	318	3
PSC Remainder Assessment	N/A	52	4
Other (specify): NONE	N/A	0	5
Total tax expense		10,243	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rusk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.257456				3
County tax rate	mills		7.432243				4
Local tax rate	mills		7.107405				5
School tax rate	mills		17.277980				6
Voc. school tax rate	mills		1.672984				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.748068				10
Less: state credit	mills		1.653597				11
Net tax rate	mills		32.094471				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.107405				14
Combined School Tax Rate	mills		18.950964				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.058369				17
Total Tax Rate	mills		33.748068				18
Ratio of Local and School Tax to Total	dec.		0.772144				19
Total tax net of state credit	mills		32.094471				20
Net Local and School Tax Rate	mills		24.781554				21
Utility Plant, Jan. 1	\$	900,128	900,128				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	900,128	900,128				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	900,128	900,128				26
Assessment Ratio	dec.		0.776816				27
Assessed Value	\$	699,234	699,234				28
Net Local & School Rate	mills		24.781554				29
Tax Equiv. Computed for Current Year	\$	17,328	17,328				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	10,000					32
Tax equiv. for current year (see note 6)	\$	10,000					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	46,758		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	46,758	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	51,731		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	28,159		17
Diesel Pumping Equipment (326)	14,100		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,776		20
Total Pumping Plant	96,766	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,123		23
Total Water Treatment Plant	2,123	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,846		24
Structures and Improvements (341)	5,862		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			46,758	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	46,758	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			51,731	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			28,159	17
Diesel Pumping Equipment (326)			14,100	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,776	20
Total Pumping Plant	0	0	96,766	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,123	23
Total Water Treatment Plant	0	0	2,123	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,846	24
Structures and Improvements (341)			5,862	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	269,384		26
Transmission and Distribution Mains (343)	373,943		27
Fire Mains (344)	0		28
Services (345)	27,495	2,713	29
Meters (346)	13,234	132	30
Hydrants (348)	60,027		31
Other Transmission and Distribution Plant (349)	690		32
Total Transmission and Distribution Plant	754,481	2,845	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	900,128	2,845	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	900,128	2,845	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			269,384	26
Transmission and Distribution Mains (343)			373,943	27
Fire Mains (344)			0	28
Services (345)			30,208	29
Meters (346)			13,366	30
Hydrants (348)			60,027	31
Other Transmission and Distribution Plant (349)			690	32
Total Transmission and Distribution Plant	0	0	757,326	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			0	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	0	
Total utility plant in service directly assignable	0	0	902,973	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	0	0	902,973	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			264	264	1
February			251	251	2
March			311	311	3
April			265	265	4
May			288	288	5
June			289	289	6
July			326	326	7
August			320	320	8
September			248	248	9
October			264	264	10
November			258	258	11
December			340	340	12
Total annual pumpage	0	0	3,424	3,424	
Less: Water sold				2,613	13
Volume pumped but not sold				811	14
Volume sold as a percent of volume pumped				76%	15
Volume used for water production, water quality and system maintenance				30	16
Volume related to equipment/system malfunction				44	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				74	19
Volume pumped but unaccounted for				737	20
Percent of water lost				22%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss: NOT APPLICABLE					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				43	23
Date of maximum: 12/7/2001					24
Cause of maximum: Tower overflow. Controls shut-down.					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				3	26
Date of minimum: 6/1/2001					27
Total KWH used for pumping for the year				12,188	28
If water is purchased: Vendor Name: None					29
Point of Delivery: N/A					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
N5796 LAWRENCE STREET	#1	73	12	9,383	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NO. 1			1
Location	PUMPHOUSE WELL NO. 1			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	J-LINE			5
Year Installed	1997			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	60			8
Pump Motor or Standby Engine Mfr	U. S. MOTORS			10
Year Installed	1997			11
Type	ELECTRIC			12
Horsepower	8			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1997		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	146		10
Total capacity in gallons (actual)	50,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0864		19
			20
Is a corrosion control chemical used (yes, no)?	N		21
			22
Is water fluoridated (yes, no)?	N		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	16,377	0	0	0	16,377
Total Within Municipality			16,377	0	0	0	16,377
Total Utility			16,377	0	0	0	16,377

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WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	44	1	0	0	45	6	1
M	1.250		1	0	0	1	0	2
M	1.500	2	0	0	0	2	0	3
M	2.000	1	0	0	0	1	0	4
Total Utility		47	2	0	0	49	6	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	44	0	0	0	44	0	1
1.250	0	1			1	0	2
1.500	2	0	0	0	2	0	3
2.000	1	0	0	0	1	0	4
Total:	47	1	0	0	48	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	27	7	2	3	0	5	44	1
1.250	0	0	1	0	0	0	1	2
1.500	0	2	0	0	0	0	2	3
2.000	0	0	1	0	0	0	1	4
Total:	27	9	4	3	0	5	48	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	27				27	2
Total Fire Hydrants	27	0	0	0	27	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 27

Number of distribution system valves end of year: 37

Number of distribution valves operated during year: 37

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

LOWER TAX EQUIVALENT AUTHORIZED:

On February 9, 1999 the Village Board by Resolution 99-01 set future tax equivalents at \$10,000.

Water Services (Page W-16)

Services were financed by property owners. The 1" service was assessed based on the Cz-1 schedule at \$650 and the 1 1/4" was assessed at actual cost.

Meters (Page W-17)

METER TESTING:

The utility placed all of its meters into service on October 1, 1997. All meters were new and tested at that time. The utility will adopt a testing schedule in the near future.
